App. F. IX-4

1926.

File No. 274-26

Previous References
No 168-26 (1-2)
" 249-23 (1-4)

Serial Nos. 1-12

Later References
No 203-27 (1-2)
" 197-28, 1-2

PRESERVED

General and Revenue Secretariat.

Serial Nos. Twelve

Part B for January 1928.

SUBJECT

Grant of permission to run a Sweeps by the name of the Bangalore cup sweep in July 1927 in the Bangalore races and the payment of tax on the profits if any realised during the race.

NOP 3853-B 11-1-28

Notice sent to Bangalore Race Club.

States that the Govt have dropped the question of levy of tax for the present.

Manasamy Iyengar
31-1-28

G. R. S. III—7] 192 6-27

GENERAL AND REVENUE SECRETARIAT.

Cb

NOTES.

File No. 274-27

FILE HEADING.

Permission to run a cup sweep in the Bangalore races

From

The Hon. Secy. Bangalore Race club. Race course Mysore

No. Cy 155 Dated 13-4-27 Received 14-4-27

Diary No. 4693	Enclos. 1	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requests permission to run a cup sweep on the lines of H.H. the Maharaja's Cup sweep at Mysore in the Bangalore Races

NOTES AND ORDERS.

Submd

Kind reference is invited to notes in cb file 219-23 Rs 1 to 4 granting permission to run a sweep on H.H. the Maharaja's Cup in the Mysore

NOTES—First Sheet.

WD 1881—GPB—30,000—1-8-21

General and Revenue Secretariat.

File No. 974 of 192 6

Serial No.

Races. Permission has also been accorded to run the sweep during the Races in June 1927. A similar permission is now requested in the case of Bangalore Races also.

2) Kind reference is invited to letter no P 3183/Cts 164-26-8 dy 8.1.27 wherein it has been ordered that ~~permission~~ licenses should not be granted for games of chance like the 'Crown and Anchor' in the Bangalore Races.

Subd for orders

18/4/27 3) Permission to run the sweep of the Mysore Races has been granted on the analogy of the practice in Madras & Bombay; Please see the Hon'ble I Members Minute dy 13/4/27 in Cabinet file 215-14 portion. Whether it may be allowed in the Bangalore Races also, in view of the order communicated in this Office letter dy 8.1.27 to the D.C. Bangalore, is for orders

1914 4) Having allowed the Sweeps in Mysore, refusal to the Bangalore races may run on similar

NOTE—Contn. sheet

GPB—5,000—30-3-27

4693

App. F. III—2]

General and Revenue Secretariat.

File No. of 192 6

DEWAN'S OFFICE. Received on 23 APR. 1927 File No. 8460

Serial No.

10832/20/4

lines may not be justifiable.

Secy (L.D.) 1st Member

20/4 20/4 20/4

5) The Chief Secy may please put up the first letter of 21st March 1926. a Copy is enclosed herein. A/ Dewan's orders before he leaves

Lee 21/4/27

Chief Sec'y with Comptr

21.4. 21.4

The Govt must allow Jewels usually take a percentage. The benefit of this goes freely to the Race Club. If permission is granted it must be subject to condition that no drawn elsewhere. This will have been drawn on the first letter. Lee

The letter of 21.3.27 was not seen in the Secretariat Dy 22/4

7) The first letter said to have been sent by the writer was not received in the Secrett

Secy. Law Dept.) 22/4

1st Member

8) Please allow to A. 22/4

Lee 22/4 22/4

Dewan. 23/4

9) Thanks Yes 24-4 23/4

1st Member

10 25-4 25/4 25/4 25/4

NOTE—Contn. sheet

GPB—5,000—30-3-27

General and Revenue Secretariat

WD 01229—GPB—37,500—1-9-26
App. F. III—2

File No 274 of 192 6.

Serial No.

11)
Subd with a draft with reference to para (6) above

26/4/27

12)
Subd for orders whether enquiry should be made if any part of the realisations goes to Govt in Calcutta and Madras.
In the case of the Mysore races permission has been given without conditions
If enquiry is not necy ~~orders~~ I will issue.

27/4

Ist Member)

13) Permission may be granted — but it may be stated that enquiries are being made as to whether Govt levy any tax or percentage on realisations in Poona, Calcutta, & Madras & that the permission is subject to payment of ~~tax~~ tax or percentage, if any, not higher than what is levied anywhere else. Then enquiry may be made.

28/4

14) Submitted
& addressed

28/4

15) Subd with a draft G.O and a letter to the G.G. Mem already sent up slightly revised

29/4

NOTE. Contn. Sheet

App. F. III—2]

General and Revenue Secretariat.

4693

5

Cbs File No. 274 of 1926

Serial No.	
1	Draft Letter to the G.G. in Council enquiring as to the Rules regarding Sweepstakes (Secret)
	25/5
	app 25 18 June 25/5/25
2	To The Secy, The Bangalore Race Club " I.G. of Police in Mysore. " D.M. Bangalore. No. 5768-70 D 3/5727 Grants permission to run a Sweep during the Races in July/27 by the name of the Bangalore Cup Sweep subject to the payt. of Tax or percentage not higher than what is levied in Poona, Calcutta & Madras, about which an enquiry is being separately made.
3	The I.G. of Police in Mysore. No. 5771 D 3/5727. States that it is understood that the Govts. that allow such sweeps do usually

NOTE—Contn. sheet

GPB—5,000—30-3-27

App. F. III—2]

General and Revenue Secretariat.

File No. 274 of 1926

Serial No.

take a percentage of the realizations and enquires what percentage is fixed in other places and what other conditions are laid down.

4. From the Asst Secy, Bangalore Race Club dt 15.5.27.

States that the turnover of the Summer is very small and out of which 85% is paid on tickets drawn on horses and after balance 15% very little is left after meeting expenses etc and that the Club is paying Income tax to Govt on its profits and requests to know what the tax referred to in the G.O (Sl 2) is.

17 Information called for from the D & P has not yet been received. Submit with a draft reminder for orders.

19/5

2 Issue reminder & Resubmit.

19/5

ISSUE & RESUBMIT.

Issued 23/5/27

Resubmitted as ordered Vide Paragraph 2 above: Subt for perusal of the letter

25/5/27

NOTE.—Contn. sheet

5,000—30-8-27

General and Revenue Secretariat.

File No. of 192 .

Serial No.

from the Hon'ble Secy Bangalore race club.
the members to know what the tax is.

After receipt of reply from the G. of Police who has been reminded a reply may be sent to the Hon'ble Secy Race club.

12200/27/5

Ch: Secy
I Member

25/5

per 26/5

Remind No.
& to inform Hon Secy that reply has not yet been rec'd from the Race club.

26/5

26/5/27.

10/5

Ltd

No G. of P has been reminded on the 23rd instant. Ltd with adrpt to the Hon'ble Secy Race club

From the G. of Police letter no 2622/31/57

31/5/27

Forwards for information a copy of letter received from the Comm. of Police Calcutta re the percentage

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

5525

8

General and Revenue Secretariat.

File No. [illegible] of 192[illegible].

Serial No.

of the realisations from sweeps in horse races received by govt. and states that information from Madras will be furnished on receipt of the same.

Submd for perusal. May the draft to the Asst Secy Race Club issue? Sd

21 Submd for perusal of D. Sy.'s letter.

8/ 21/6/27 8/6

1 member

27 Magesine — if no further reply recd in a week Madras rule may perhaps be adopted

8/6

8/11

8/6

7.6.27

To The Asst Secy Bangalore Race club. Bangalore

ROP 6364 dt 7-6-27.

States that the information called for has not yet been received & that a further communication will be made in the matter.

From

The Dy Sy of Police

Letter no C 2622 dt 9-6-27

States that it is reported that no recovery on the realisations in horse races is made in Madras.

ISSUE & RESUBMIT.

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

App. F. III—2]

General and Revenue Secretariat.

C5 File No. 274 of 1926-27

Serial No.

Ended

24 In Calcutta, the following percentage of realisations are payable to govt

Sweeps Nil

Totalizators - 2½%

Book makers - 4% on winnings.

In Madras nothing is ~~charged to govt~~ received. ~~on realisations~~. Information obtaining in Bombay has not yet been received. The Govt Members has ordered that madras rules may be adopted. Perhaps it is meant - Calcutta - twice in madras, nothing is charged to govt.

Maythe Mr. Secy Race club, be informed of the Calcutta rates.-

Submitted for orders

9/ 12/6/27 Asst 14/6

Submitted for perusal of the G. G. P's letter. No recovery is made in the City Police

I member) 18/6/26

The Secy may be asked what the probable realising rate of Calcutta rules are adopted.

12/6/26 15/6

lee 15/6

15/6.

8/15/6

Submitted with draft

9/ 16/6 Asst 16/6

Issue 18/6/26

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

App. F. III—2]

General and Revenue Secretariat.

File No. 914 of 1926.

Serial No.

To

The Hon'ble Secy. to Bangalore Races

Letter no 31 of 1926-27

Enquires what the realisations to Govt will be if certain rates are adopted.

From

The Hon'ble Secy. Letter no Cy.344 of 20-6-27

States that the possible realisation at 4½% of Totalizator profits would be about Rs 300 or 400 and it is impossible to say what the winnings of Book makers will be and that before any demand can be made legislation is necessary and adds that the Club is just able to carry on and that it pays income tax on assessed profits

Noted

It is not known on what ground, the Hon'ble Secy says that legislation is necessary. But before giving sanction under section 294 A may perhaps fix the conditions on which such sanctions are granted.

If it is impossible to say what the winnings of the book makers will be, it is not known how the Calcutta Govt. realise 4% on winnings

The club is stated to have been for years in debt and it is only just carrying on

Noted for orders

B
24/6

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

5525 £.244/25/6 W693.11

App. F. III—2]

General and Revenue Secretariat. | File No. of 192 .

Serial No.

Subt for perusal.

There is no information as to whether there is any legislation on the matter in Bombay or Calcutta. If approved the information will may be called for.

As regards trade makers the information may be obtained from Calcutta as to the legislation of maintaining the accounts by them

(Secy L.D) 1st Memo

13230/25/6.

L 24/6

24.6

26/VI.6

26/25/6

25.6. L/25/6

Subd.

(1) A draft is subt? to G.G.P enquiring whether there is any legislation in Calcutta for recovery of certain percentage on Dockyard projects and how the warnings of Dockmasters are calculated. A reply to the Race Club also seems necessary as the races come off in July. Subs with drafts

13299/28/6

Also reply to the Asstt Secy Race Club is for consideration.

27/6

NOTE—Contn. sheet.

WD 2296—G.P.B.—10,000—4-5-27

(Immediate) 25/6 Secy 27/6

25/6

551

12

General and Revenue Secretariat.

File No. 294 of 1926.

Serial No.

From

D.C.G. Office. Letter no C 26222 13.8.27

Forwards a copy of letter from the Dy Comr of Police, Calcutta explaining that the rates of 2½% and 4% are realized on the Totalizators Profits and Bookmakers winnings in accordance with the Bengal Amusements Tax Act 1922.

Put up

This may perhaps be sent to the Library of Rs for kindly putting up the volume of Bengal code containing the Act.

19/8/27

To Me Library for kind compliance

19/8

The volume of the Bengal code containing the Amusements Act is not available with Govt Library, but with reference to paras 41 to 44 of the Manual - Legislation seems necessary to claim certain percentages on the receipts of Totalizators and Bookmakers.

A copy may be obtained from the Chief Courts. What about Bombay?

22/8

Information regarding Bombay has not yet been received. Send note 2 days.

23/8

28/8/27

24/8

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

1230 13

[...d. R. S. 12]

General and Revenue Secretariat. | Ch File No. 2744 of 1926.

Serial No.

To the Regr Chief Court
No 1805 D 26.8.27
Requests to forward a copy of the Bengal Amusements [illegible] Act as it is not available in the Lib[rary] of the Bengal Code containing the act may be sent.

To the D.J. of Dacca
No 1806 D 26/8/27.
Enquires whether any [illegible] of realizations are taken by Govt in Poona races and if so to what [illegible]

From
The Regr Chief Court
D.O. No 29 D 29.8.27

States that the Bengal Amusements Act is not published in the India gazette and that the Bengal code is not in the Library.

Submd for orders. A copy may perhaps be ordered for

8/ 29
8/9 Apl 29

Sd

This may be sent to the Library for necessary action

To the Library 6/ Extract Library
9/9 Apl 9/9 * for reference. 6/9/16/9

NOTE—Contn. sheet.

GPB—20,000—30-6-15.

12/9/27

1685 App. F. III—2]

General and Revenue Secretariat. No. File No. 714 of 1926.

Serial No.

From

the G. G. of Police. Letter no C 2622 dt 21/9/27

States that the G.G. of Police in Bombay intimates that he has no information about the percentage of realisations in Poona Races and that the matter may be directly referred to Govt in the Home Department.

Subd for perusal - May the Resdncy be addressed in the matter

B
20/10
Noted
21/10

A copy of the Bengal Amusements Act received from the Library is subd: Chapter II of the Act deals with betting.

B
21/10
Noted 21/10

The Calcutta practice may be referred upon by reference to the Amusements Act -

B
22/10

Subd:

In Bengal, in horse Racing, a tax is collected as follows:

4% of the collections into a Totalisator known as Totalisator Tax. and

4% of the monies paid by a Bookmaker to a Backer or Backers. The term Backer includes everyone who bets on a horse

NOTE—Contn. sheet

0324—GPB—60,000—24-5-27

General and Revenue Secretariat.

File No. 714 of 1926.

Serial No.

The totalizator taxes paid by the Club which holds the races and the tax on the others are collected by the Bookmakers at the time of payment to the Backers of the horse backed by them winning in the race. ~~The term Backer~~

The betting tax has been effected by legislation in Bengal. How the tax, if any, levied in Poona is collected and under what authority the tax is collected, if any, is not known:

Add proposed

B/
9/11
[illegible]

From the information received from the D.C. of Police it would appear that in Madras no tax is levied on profits made in Race clubs. Information could not be got as to the practice in Poona.

In Bengal however, there is the Bengal Amusements Act V of 1922 under which tax is levied on certain forms of betting. Please see sections 14 & 23. The procedure for collecting the tax is described in the letter of the Dy Comr of Police Calcutta dated 22nd July 1927. It will be seen that whereas the Dy Comrs

D

E

NOTE—Contn. sheet

6889

16

General and Revenue Secretariat. File No. 2711 of 1926.

Serial No.

from the totalisator
Income 2½% is deducted for the tax,
the Act requires 4% deduction from the totalisator.

The question then is whether legislation is necessary for levying the tax as the Assistant Secretary Bangalore Race Club says in his letter dated 20th June 1926. (P: 7)

It seems to be necessary since there is no provision at present under which the tax can be levied.

With reference to the letter of the Assistant Secretary wherein he says that in view of the existing conditions no alterations are necessary it may be said that the taxes is not on the profits made by the Race club alone. The tax is on the totalisator out of which the Club takes a percentage after deducting the tax and the tax is on the winnings from a bookmaker. The latter does not affect the earnings of the club.

It is for orders if legislation is to be undertaken.

(Sd.) D.

20/12

Please Submit to Z'dm.

22/12

5253/27/12

I do not think the game would be worth the candle here!

5119/21/12

28/12

OFFICE OF THE THIRD MEMBER OF COUNCIL. 23 DEC. 1927 No. 5525

WD 0224-GPB—60,000—24-5-27

22/12

1689

App. F. III—2]

General and Revenue Secretariat.

File No. 714 of 1926.

Serial No.

Send with a draft intimating that the question of payment of tax on realisations may be dropped

Sd/- 9/1

7-1-28 KM 9/1

Sd/- 9/1

Legd-D

12 B

The Secy, Bloe. Race club
Race Course Road, Bloe

Nop 3855 D 11-1-28.

States that the Govt have dropped the question for the present.

To The Dm Bloe

The Dy Z Phie

Nop 3856-7 D 11-1-28

Rd a copy of the above

NOTE—Contn. sheet.

WP 0824—GPB—60,000—24-5-27

TELEGRAPHIC ADDRESS:
"RACES"

BANGALORE RACE CLUB,
RACE COURSE ROAD,

4693
p 86

Bangalore, 13th April 192 7

G. 155/1 Enc.

Dy No 271

Subj

8-1
13/4
8/1369

Cls 274-26-1

To,

The Chief Secretary,
to The Government of Mysore,
B a n g a l o r e.

Dear Sir,

I beg to remind you of my letter of the 21st ultimo, regarding the Bangalore Cup Sweep (copy enclosed hereith), and to state, that, as this Sweep has to be drawn early in July, the tickets have to be printed for sale a considerable time before that date, and shall be much obliged for an early sanction.

Thanking you,

Yours faithfully,

Assistant Secretary, B.R.C.
Capt.

"Copy"

21st March 1927.

To,

The Chief Secretary,

to The Government of Mysore,

B a n g a l o r e.

Dear Sir,

I beg to inform you that this Club is contemplating running a Sweep, similar to, and on the same lines as H.H. The Maharaja's Cup Sweep in Mysore, by the name of the Bangalore Cup Sweep, to be drawn in July next, and shall be grateful if you will kindly grant permission for the same.

Thanking you in anticipation,

Yours faithfully,

sd/- J.H.B.Martin,

Capt.,

Assistant Secretary, B.R.C.

"Copy"

J H B Martin

Capt.

Assistant Secretary, B.R.C.

I.P.C. Sec. 294 A.

Keeping lottery office.

Whoever keeps any office or place for the purpose of drawing any lottery not authorized by Government shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

And whoever publishes any proposal to pay any sum, or to deliver any goods, or to do or forbear doing anything for the benefit of any person, on any event or contingency relative or applicable to the drawing of any ticket, lot, number or figure in any such lottery shall be ~~published~~ punished with fine which may extend to one thousand rupees.

Dept

4

G.R.S. VI G 34]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

Section C & S

File No. 274-26

Serial No. 2

General and Revenue Secretariat

( )

, *the* 192 .

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue.... 3/5/27

Signed by..... M. D.S

Read—

Correspondence ending with letter no C 155 / 1 / 7 13-4-1927 from the Hony Secretary, Bangalore Race Club, Race Course Road, Bangalore, requesting permission to run a sweep by the name of the Bangalore Cup Sweep in July 1927 during the Bangalore Races.

Order Thereon No. 5768-70

Under section 294 A, Cr.P.C, permission is granted to the Bangalore Race club to run a sweep during the Races in July 1927 by the name of the Bangalore

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Cup Sweep, subject to the
payment of tax or percentage
if any, not higher than what
is levied ~~elsewhere~~ in Poona
Ootacamund & Madras races, and
with enquiry as being
separately made.

26/1/5 Sd/- Lawrence

To,

The Secy, Bangalore Race Club.
The S.P. of Police
" Asst. Bangalore

27
Sd/- 29/4

List of enclosures.

Copied by

Examined by

WD 1885—GTB—1,000,00—21-12-21

6

APP. F. VI. Cl. I

Draft

SUBJECT .....

Section do

File No. 276-26

Diary No. of letter replied to.....

Seria No. 3

No. 9771

General and Revenue Secretariat

( )

the 192

To The D. G. of Police

Date of issue 3/5/27

Signed by W. T. S.

Sir, In continuation of Go. no. 8 etc I am directed to invite reference to your letter no D & Dis 2168/23 dt 7/9-4-1924 intimating that Sweeps in horse races are allowed in Calcutta and Madras as is understood that the Govts. that allow such sweeps usually take a percentage. The Govt. desire to enquire what percentage is fixed and what other conditions are laid down. This may kindly over Govt. settled as immediate

List of enclosures .....

Copied by .....

Examined by .....

WD 056 — GPE—31,000—17-8-25

TELEGRAPHIC ADDRESS:
"RACES"

BANGALORE RACE CLUB,
RACE COURSE ROAD.

524

Bangalore, 13th May 1927

To

The Secretary,
to the Government of Mysore,
Law Department, Bangalore.

Cb 274-26-4

Dear Sir,

With reference to your letter No.25768-78 Cb 0/5 274-26 of the 3rd instant granting permission to run a sweep in July 1927 subjected to the payment of tax or percentage if any, I beg to inform you that the turnover of this sweep is very small and out of which 85% is paid on tickets drawn on horses and of the balance 15% very little is left after meeting expenses such as printing & Stationery, postages, etc. In this connection I must also inform you that the Club is paying Income-Tax to the Govt. of Mysore every year on its profits which also includes the profits on sweep if any.

I shall be glad if you will kindly let me know what is the Tax referred to in your letter under reference.

Thanking you,

Yours faithfully,

D'Martin Capt.
Asst. Secretary,
Bangalore Race Club.

5525
P 926

POLICE DEPARTMENT.

No. C 2122/21 41

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE,

Dated, Bangalore, the 30th May *192*7.

31

FROM

S. HIRIANNAIYA, ESQ., M.A., B.L.,
Offg. *Inspector-General of Police in Mysore,*
Bangalore.

To
Protection
31/5/27
G
116

B. Vaidyan, Esq., Bar-at-Law,
Secretary to the Government of Mysore,
LAW DEPARTMENT.

With reference to your letter No. P.5771/Cts. 274-26-3 dated 23rd Instant, regarding the realisations from Sweeps in horse races, I have the honor to forward herewith for the information of Government copy of letter No.4183 dated 21st instant, from the Commissioner of Police, Calcutta in the matter. Information from Madras will be furnished as soon as it is received from the Commissioner of Police Madras. Another reminder has been sent this day.

I have the honor to be,
Sir,
Your most obedient servant,

OFFG. INSPECTOR GENERAL OF POLICE

2

Letter No. 4183 dated the 21st May 1927, from the Commissioner of Police, Calcutta, to the Inspector General of Police in Mysore, Bangalore.

With reference to your letter No.C.2622 dated the 7th Instant, I have the honor to give below the percentage of the realizations from sweeps in horse races, recovered by Government :-

Sweeps	...	Nil
Totalizators		2½%
Book-makers		4% on winnings

COPY

G. Cunningham

Inspector General of Police.

POLICE DEPARTMENT.

No. C 2622-26 &

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE,

Dated, Bangalore, the 7th June 1927.

From

S. HIRIANNAIYA, Esq., M.A., B.L.,
Offg. *Inspector-General of Police in Mysore,*
Bangalore.

To

B. Nagappa, Esq., Bar-at-Law,
Secretary to the Government of Mysore,
LAW DEPARTMENT.

In continuation of my letter dated 31st Ultimo, regarding realisations from sweeps in horse races, I have the honor to forward herewith for the information of Government, copy of letter No.199/27 dated 28-5-1927 from the Commissioner of Police, Madras, stating that no recovery was made there.

I have the honor to be,
Sir,
Your most obedient servant,

OFFG. INSPECTOR GENERAL OF POLICE

Letter No. 499/27 dated the 28th May 1927, from the Commissioner of Police, Madras, to the Inspector General of Police in Mysore.

Ref:- Sweeps in horse races - Recovery by Government
Your letter No.C.8622 dated 6/7th May 1927.

No such recovery is being made in the City Police.

COPY

G. Lawson Offg

For Inspector General of Police.

CM/ 2

APP. F. VI. Gl.]

12

SUBJECT.....

.....

.....

Section C6

File No. 274-26

Serial No. 6

No. Camp P 31

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the 192

Date of issue 18/6/27

Signed by Mr T.S. Jnr

To

The Honorary Secretary, The Bangalore Races Race Course Bangalore.

Dear Sir

I am desired to request you to kindly intimate what the probable ~~total~~ realizations to Govt will be if the following rates are adopted with reference to Govt. no P 5768-70/CS 274-26 2.3.5.27.

Items - Percentage of realisations payable to Govt:

Sweeps - Nil.

Totalizators — 2½%

Book makers — 4% on winnings

over

~~Yours faithfully~~

percentages which are realised in ~~Calcutta~~ Bombay & Calcutta,

List of enclosures.....

Copied by.....

Examined by .....

WD 0562- -GPB—31,000—17-8-25

3614127 Jnr 18/6.

18/6 for Secretary

TELEGRAPHIC ADDRESS:
"RACES"

BANGALORE RACE CLUB,
RACE COURSE ROAD,

G.344.

13

Bangalore 20th June 1927

To,

The Secretary, to Government,
Law Department,
Bangalore.

Dear Sir,

Reference your letter No.camp P 31/C.B.274-26 dated 18th June 1927, and previous correspondence on the subject.

The possible realisation at 2½ % of Totalizator profits would be about Rs.300 or 400/-.

As regards bookmakers, it is impossible to say what their winnings are likely to be and the Club has no record of their transactions.

In this connection I would point out that before any payment can be demanded legislation is necessary.

I would further point out that this Club is only just able to carry on and has for years been in debt. All profits made are expended in improving the course and buildings and although the club pays income-tax on assessed profits the money is actually expended as above.

In view of the above I would request that no alteration be made to the existing conditions under which the Club has been kindly granted the use of the Race Course by His Highness's Government.

Yours faithfully,

Capt.
Asst. Secretary,
Bangalore Race Club.

APP. F. VI. Gl.]

14

SUBJECT.....

.....

.....

Section C

File No. 274-26

Serial No 47

Diary No. of letter replied to.....

No. 47

To

The Hon Secy Bangalore Race Club.
Race Course, Bangalore

General and Revenue Secretariat
( )
the *192*

Date of issue 4/7/27

Signed by M'C

Sir I am directed to acknowledge the receipt of ~~the reference~~ your letter No G 3446 dt 20-6-27 re the realisations on Totalizator profits and winnings of bookmakers and to state that the question is under investigation. I am to request that correct accounts of the profits may kindly be kept so that if necessary Govt decide to ~~take~~ levy any percentage it can be done easily

I have etc

List of enclosures.....

Copied by.....

Examined by.....

8/7/16

over 27/6

Initials

APP. F. VI. Gl.]

15

SUBJECT.....

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Section C6

File No. 274-26

Serial No 8

Diary No. of letter replied to.....

No. G 48(1)

To

The G. G. of Calcutta

General and Revenue Secretariat

( )

the *192*

Sir

Date of issue 4/7/27

With reference to your letter no. Correspondence ended

C 2822 dt 9.6.27 re. realisations from

Signed by M. Tej

sweeps in horse races, I am directed to

forward herewith a copy of letter no G 3444 dt

20-6-27 from the Hon Secy. Bangalore Race

Club. Race course Record d'lore, stating that

legislation is necessary before any payment

can be demanded on totalizator profits and that

it is impossible to say what the winnings of

Bookmakers: I am to request you to

kindly state whether there is any legislation

List of enclosures.....

Copied by.....

in Calcutta where 2½ % is realised on

Examined by.....

totalizator profits & and how the winnings of

Book makers are ascertained. over.

WD 01265—GPB—31,000—24-12-25

An early reply is requested

Issue the

27/6

27/6

Draw Secy

POLICE DEPARTMENT.

No. C 2422-26

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE,

Dated, Bangalore,... 11th August .....1927.

13

FROM

S.HIRIANNAIYA, ESQ., M.A., B.L.,
Offg. *Inspector-General of Police in Mysore,*
Bangalore.

To

CS 274-26.9

B.Nagappa, Esq., Bar-at-Law.,
Secretary to the Government of Mysore,
Law Department.

Sir,

With reference to your letter No.P.48/ sts. 274-26 dated the 4th ultimo in the matter of realization of 2½ % on the Totalizator profits and Book-makers winnings, I have the honour to forward herewith a copy of letter No.3451 D.D. dated the 22nd ultimo from the Deputy Commissioner of Police, Detective Department, Calcutta, explaining that the taxes of 2½ % and 4 % are realised on the totalizators profits and Book makers winnings in accordance with the Bengal Amusements Tax act 1922.

I have the honour to be,

Sir,

Your most obedient servant,

Offg. Inspector General of Police.

17

Letter No.3451 D.D. dated 22nd July 1927 from the Deputy Commissioner of Police, Detective Department in Calcutta to the Inspector General of Police in Mysore, Bangalore.

I have the honour to refer to your letter No.E.3623/26, dated the 7th July 1927, on the subject of the taxation of 2½ % realised on totalisator profits, and asking how book-makers winnings are ascertained. The taxation is levied under Bengal Act. V of 1922 (The Bengal Amusements Tax Act. 1922) which deals with taxes on certain forms of betting. The 2½ percent levied on the totalisator is ascertained as follows:

Just before each Race the amount paid into totalisators is checked and 10 percent is deducted therefrom for the Turf Club expenses and extra 2½ percent is deducted for credit to Government. The whole of the accounts and working of this part of the Act are done by the Royal Calcutta Turf Club, who credit the amount to Government after each meeting.

As regards book-makers 4 percent is deducted from each winning bet paid. You ask how the book makers winnings are ascertained. The book makers pay nothing towards the taxes at all, the whole amount being realised from persons who draw winnings from them. Rs.4/- in each hundred is deducted at the time winnings are paid over to the winner and the amount of taxes realised at the end of the meeting is payable to Government. The book makers books are inspected by the Royal Calcutta Turf Club, and the taxes are retained by the book maker on behalf of the Government, the amount being subsequently made over to Government, xxxxx A copy of the Act can be obtained from the Legislative Department of the Government of Bengal on payment of annas -/1/6 only.

"COPY"

Inspector General of Police.

App.F.VI-G1.]

16 B650

SUBJECT

Section CB
File No. 274-26
Serial No. 10

Diary No. of letter replied to

No. 12016

To The Dy. Secretary

General and Revenue Secretariat
( )
, the 192

Sir

With reference to your letter No C 2122 dt 13.8.27 explaining how the taxes on the totalizator profits and Bookmakers winnings are realized in Calcutta, I am directed to enquire whether any percentage of realizations are taken by Govt in Bombay races and if so, what percentage and how they are realized

I have etc

Date of issue 26/8/27

Signed by

List of enclosures

Copied by 28/8/27

Examined by 28/8/27

24/8 Dy Secretary

for

over

App.F.VI-G1.J

SUBJECT

2650

Diary No. of letter replied to

General and Revenue Secretariat

( )

, the 192

Date of issue 26/8/27

Signed by

Section

File No.

Serial No.

No.

To

~~The Asst Manager~~ 1205

Sir

Dear Sir

I am desired to request you to kindly forward a copy of the Bengal Amusements Tax Act 1922 ~~and~~ if spare copies of the Act are not available the volume of Bengal code containing the Act may kindly be sent for reference and return.

Yours truly

24/8

List of enclosures

Copied by 26.8.27

Examined by

20

N Srinivasaraghavachari Asst Manager

Asst Manager under

over

25/8/27

680.

1230/27
W P 827

CHIEF COURT OF MYSORE

Bangalore, dated 29th August 1927.

D.O.no.29
29-8

Dear Sir,

Your D.O. letter No.1205/Cts. dated 26th instant.

In reply I am desired to inform you that the Bengal Amusements Act is not published in the India Gazette and the Bengal Code is not in the Library.

Yours sincerely,

M Srinivasaiengar
for Registrar.

To

T. Singaravelu Mudaliar, Esq., B.A., B.L.,
Assistant Secretary to Govt.,
G. R. S., Bangalore.

TKV.

POLICE DEPARTMENT.

No. C.2622/26

1683 4 P 927

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE,

Dated, Bangalore, the 20th Septr. 192 7

21

FROM

S. HIRIANNAIYA, ESQ., M.A., B.L.,
Inspector-General of Police in Mysore,
Bangalore.

To

CB 274-26-11

B. Nagappa, Esq., Bar-at-Law,
Legal Remembrancer & Secretary to Government,
Law Department.

Sir,

With reference to your letter No.P.1206/Cts. dated the 26th Ultimo re: the taxes on the Totalizator profits and Book Makers - Winnings in the Poona races, I have the honor to state that the Inspector General of Police, Bombay states in his letter No.100/136 of 27 dated the 15th instant that he has no information about the percentage of realizations in Poona races and that the matter may be directly referred to Government in the Home Department.

I have the honor to be,
Sir,
Your most obedient servant,

Hiriannaiya

Inspector General of Police.

22

A. F. R. VI. 01]

SUBJECT.....

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Section C6

File No. 274-26

Serial No. 12

Diary No. of letter replied to.....

No. 3855

General and Revenue Secretariat

( )

the *192*

To The Secretary

Bangalore Race Club

Race Course Road

Bangalore

Date of issue 11/1/28.

Signed by W I C

Dear Sir,

With reference to your letter no G 344 dt 20.6.1927 re payment of a tax on the collections during the Races, I am desired to state that Govt have dropped the question for the present.

List of enclosures.....

Copied by .....

Examined by .....

Yours Sincerely

over

Postage

Rs 3855-7 Copy to Dy Sec'ry

Copy to Dy P. with ref. to correspondence ending with